EXHIBIT L



ADMIN. FOR CH**DEPARTMENT OF EDUCATION**

THE TOWNSEND BUILDING

05 DEC 19 PM 2: 51 401 Federal Street Suite 2
DOE WEBSITE: http://www.doe.state.de.us

Valerie A. Woodruff Secretary of Education Voice: (302) 739-4601 FAX: (302) 739-4654

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December 12, 2005

David Lett, Regional Administrator Administration for Children and Families U.S. Department of Health and Human Services Suite 864 150 S. Independence Mall West Philadelphia, PA 19106

Dear Mr. Lett:

The Delaware Department of Education gives the Administration for Children and Families of the U.S. Department of Health and Human Services all rights to take temporary possession of equipment purchased wholly or in part with Delaware Early Childhood Assistance Program funds by the Southern Delaware Center for Children and Families. This would include equipment located at the Southern Delaware Center for Children and Families Administrative Office, Laverty Lane Head Start, Seaford Head Start, and the Milford Head Start.

The Administration for Children and Families and the Delaware Department of Education will inventory the items received and jointly determine an appropriate and acceptable division of property. The division of property jointly owned by the federal government and the State of Delaware will be determined within thirty (30) days after the Southern Delaware Center for Children and Families has relinquished all property to the Administration for Children and Families. Possession of the agreed upon property, by the state of Delaware or its designee, will occur within sixty (60) days of the determination of ownership.

Sincerely,

Valerie A. Woodruff

Secretary of Education

Bob Curatola, Reg. III ACF
Connie Moran, DEDOE

Francis Ogundare, SDCCF Bd. Pres.

Bob Sullivan, Reg. III ACF Martha Toomey, DEDOE Ed Vreeswyk, Reg. III ACF